



Hinshaw Roofing & Sheet Metal Co., Inc.

2452 S. State Road 39
P.O. Box 636
Frankfort, IN 46041-0636
Phone: (765) 659-3311

December 11, 2006

United States Bankruptcy Judge
United States Bankruptcy Court for
The Southern District of New York
One Bowling Green, Room 610
New York, New York 10004

RE: Case No. 05-44481 (RDD)
Delphi Corporation

To Whom It May Concern:

Hinshaw Roofing & Sheet Metal Co., Inc. an Indiana Corporation here-by
withdraws its claim against Delphi Corporation Case # 133 in the amount
of \$ 345,481.07.

Sincerely,

A handwritten signature in black ink, appearing to read "John W. Hinshaw".

John W. Hinshaw
President

Cc: Delphi Corporation
Skadden, Arps, Slate, Meagher & Flom LLP

